

FOOTHILL PINES
(SPANISH FLATS)

[illegible]

MANZANITA CANYON (RANCHO MONTICELLO)	SERVICES FOR 2010 SEASON ONLY	REQUIRED FACILITIES										TOTAL ESTIMATED DEVELOPMENT COST	ADDITIONAL AUTHORIZED FACILITIES TO BE INSTALLED DEPENDANT UPON MARKET DEMAND	TOTAL REQUIRED & AUTHORIZED FACILITIES
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10			
RV sites at beginning of year														
RV sites at end of year														
Campground sites at beginning of year					40	40	40	40	40	40	40		125	
Campground sites at end of year					40	40	40	40	40	40	40			
development cost per site					1,200	1,200	1,200	1,200	1,200	1,200	1,200	48,000	20	60
Lodging units (middle market rated) at beginning of year														
Lodging units at end of year					60	60	80	100	120	140	160			
development cost per unit					120,000	120,000	120,000	120,000	120,000	120,000	120,000	24,000,000	400	600
Wet Slips at Beginning of Year														
Wet Slips at Year End														
development cost per slip														
Courtesy/Boat Rental Slips at Beginning of Year					10	10	10	10	10	10	10			
Courtesy/Boat Rental Slips at End of Year					10	10	10	10	10	10	10			
development cost per slip					10,000	10,000	10,000	10,000	10,000	10,000	10,000	100,000	10	20
***Tour Boat dock is included in Courtesy/Boat Rental														
Small Boat Rentals at beginning of year														
Small Boat Rentals at end of year														
cost of small boat														
Houseboat Rentals at beginning of year														
Houseboat Rentals at end of year														
cost of houseboat														
On/Off Hook Storage units at beginning of year														
On/Off Hook Storage units at end of year														
development cost per unit														
AMENITIES														
Retail/Convenience/Boutique					1								1	2
Restaurant													1	2
Restroom/Shower/Laundry Facilities						1							0	1
Resort Spa/Fitness Center													1	1
RV/Camping Swimming Pool/Cabana/Clubhouse														
Resort Swimming Pools/Cabana													1	1
Fish Cleaning Station													0	1
B9C Area														
Conference Center													1	1
Fuel dock													0	1
On land fuel station														
Boat maintenance facility														
Launch Ramp							1						0	1
AMENITIES & CONTINGENCY COST												1,852,000		
TOTAL DEVELOPMENT COST												26,000,000		

[illegible]

ALL CONCESSIONS COMBINED	SERVICES FOR 2010 SEASON ONLY	REQUIRED FACILITIES										TOTAL ESTIMATED DEVELOPMENT COST	ADDITIONAL AUTHORIZED FACILITIES TO BE INSTALLED DEPENDANT UPON MARKET DEMAND	TOTAL REQUIRED & AUTHORIZED FACILITIES
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10			Year 1 - 30
Existing RV Sites (partial hookup) & Trailer Home Sites used for RV	268													
Existing RV Sites with complete hookup including sewer	49													
RV sites at beginning of year		50	110	50	111	136	156	176	176	176	176	528,000	235	411
RV sites at end of year														
Existing Campground sites with no hookups	235													
Existing Campground sites with hookups	14													
Campground sites at beginning of year		110	110	195	235	275	315	315	315	315	315	378,000	215	530
Campground sites at end of year														
Lodging units at beginning of year		5	5	5	10	75	125	160	185	205	225			
Lodging units at end of year												31,900,000	945	1210
Wet Slips at Beginning of Year		100	100	200	200	500	600	650	700	750	750			
Wet Slips at Year End												21,568,250	300	1050
Courtesy/Boat Rental Slips at Beginning of Year		20	20	35	45	50	60	60	60	60	60			
Courtesy/Boat Rental Slips at End of Year												600,000	60	120
Small Boat Rentals at beginning of year					5	5	5	5	5	5	5			
Small Boat Rentals at end of year												159,000	0	5
Houseboat Rentals at beginning of year					20	40	60	70	70	70	70			
Houseboat Rentals at end of year												10,500,000	0	70
RV Storage Spaces and Boat Trailer Parking Spaces	800													
The two categories above will be adjusted based on demand														
RV Launch & Retrieval Service will be available on request														
Dry/Stack Storage units at beginning of year		40	40	120	120	250	360	360	360	360	360	2,340,000	840	1200
Dry/Stack Storage units at end of year														
AMENITIES														
Retail/Convenience/Boutique		3	1	2	2	2	1						6	12
Restaurant			2	2	2								6	11
Restroom/Shower/Laundry Facilities		3	2	2									1	8
Resort Spa/Fitness Center													2	2
RV/Camping Swimming Pool/Cabana/Clubhouse													2	2
Resort Swimming Pools/Cabana													3	3
Fish Cleaning Station							5	1					0	6
BBC Area													3	3
Conference Center													2	2
Fuel dock													0	5
Pump outs			1				4						1	4
On land fuel station			1				2						2	2
Boat maintenance facility													3	3
Launch Ramp		2	2	1	1	1						8,285,750	0	6
AMENITIES & CONTINGENCY COST														
TOTAL DEVELOPMENT COST												76,250,000		

EXHIBIT I

INSURANCE REQUIREMENTS

The Concession Contractor shall obtain and maintain during the entire term of this Concession Contract, at its sole cost and expense, the types and amounts of insurance coverage as set forth below and as applicable and as necessary to fulfill the obligations of the Concession Contract. Unless otherwise specified, the amounts of insurance and coverage requirements herein are required for each of the six concession areas. An umbrella policy providing equivalent insurance for all concession areas may be acceptable, subject to advance written approval by Reclamation.

With the exception of statutory worker's compensation insurance protection, Reclamation shall be named as an additional insured under all insurance policies issued or arranged in support of this Concession Agreement. The coverage provided for the benefit of Reclamation is not to be impaired by the Concession Contractor, its agents, servants, or employees. Reclamation shall, solely for its benefit, be provided an unconditional 30-day advance notice of cancellation, non-renewal, or material change in coverage or policy terms. The term "Reclamation" shall, by definition and where appropriate and legally permissible, also include the terms "Government" and/or "United States of America."

The amounts of insurance and coverage terms indicated are not intended as a limitation of the Concession Contractor's responsibility or liability under this agreement, but rather an indication as to the minimum amount and minimum scope of insurance that Reclamation considers necessary to allow the operation of the concession facilities at its area. Nevertheless, if the Concession Contractor purchases insurance in addition to the limits illustrated herein, Reclamation is to receive benefit of the additional amounts of insurance without additional cost to Reclamation.

A. PROPERTY INSURANCE

1. Building(s) and/or Contents Coverage

- a. Insurance shall cover buildings, structures, improvements, betterments, and contents for all concession facilities.
- b. Coverage shall apply on an "all risks," "special coverage," or "open peril" basis.
- c. The policy shall provide for loss recovery for each Structure on a replacement cost basis. These values will be updated by Reclamation every 3 years, or more often if there is a substantial change in value.
- d. The amount of insurance should represent no less than 90 percent of the property replacement cost of the insured property.
- e. The coinsurance provision, if any, shall be waived or suspended by an agreed amount or agreed value clause.

- f. Coverage is to be provided on a blanket basis.
- g. The vacancy restriction, if any, must be eliminated for property that will be vacant beyond any vacancy time period specified in the policy.
- h. Flood coverage shall be maintained in accordance with A.I.d.
- i. Earthquake coverage shall be maintained in accordance with A.I.d.
- j. Ordinance or law coverage shall be maintained in accordance with A.I.d.

2. Boiler and Machinery Coverage

- a. Insurance shall apply to all pressurized objects within concession facilities.
- b. The policy shall provide for loss recovery on a replacement cost basis.
- c. The amount of insurance should represent no less than 75 percent of the property replacement cost of the insured property.
- d. The coinsurance provision, if any, shall be waived or suspended by an agreed amount or agreed value clause.
- e. Coverage is to be provided on a blanket basis.
- f. If insurance is written with an insurer other than the building(s) and contents insurer, both the property and boiler insurance policies must be endorsed with a joint loss agreement.
- g. The approved value of each structure shall be stated, and the structure shall be insured for not less than this amount.

3. Builder's Risk Coverage

- a. Insurance shall cover new buildings or structures under construction at the concession facilities and include coverage for property that has or will become a part of the project while such property is at the project site, at temporary off-site storage, and while in transit. Coverage should also apply to temporary structures such as scaffolding and construction forms.
- b. Coverage shall apply on an "all risks" or a "special coverage" basis.
- c. The policy shall provide for loss recovery on a replacement cost basis.
- d. The amount of insurance should represent no less than 90 percent of the replacement cost value of the insured property.

- e. The coinsurance provision, if any, shall be waived or suspended by an agreed amount or agreed value clause.
- f. Any occupancy restriction must be eliminated.
- g. Any collapse exclusion must be eliminated.
- h. Any exclusion for loss caused by faulty workmanship must be eliminated.
- i. Flood coverage may be maintained.
- j. Earthquake coverage may be maintained.

4. Business Interruption and/or Extra Expense

Business interruption insurance, if maintained by the Concession Contractor, should cover the loss of income and continuation of fixed expenses in the event of damage to or loss of concession Facilities. Extra expense insurance shall cover the extra expenses above normal operating expenses to continue operations in the event of damage or loss to covered property.

Note that if an operator determines not to obtain this type of insurance and there is an incident resulting in 'loss of business' and associated revenue Reclamation will not consider any adjustment to franchise fees or other 'terms and conditions' of the Interim Concession Contract to modify the impacts of the loss to the Concession Contractor.

5. Deductibles

Property insurance coverage's described above may be subject to deductibles as follows:

- a. Direct damage deductibles shall not exceed the lesser of 10 percent of the amount of the full replacement value of all buildings or \$25,000 (except flood and earthquake coverage may be subject to deductibles not exceeding \$250,000).
- b. Extra expense deductibles (when coverage is not combined with business interruption) shall not exceed \$25,000.

6. Required Clauses

Loss Payable Clause:

A loss payable clause similar to the following must be added to buildings and contents, boiler and machinery, and builder's risk policies:

In accordance with Concession Contract No. 10-LC-20-0184, dated APR 28, between the United States of America and Pensus Lake Berryessa Properties LLC, payment of insurance proceeds resulting from damage to, or loss of,

structures insured under this policy is to be disbursed directly to the Concession Contractor without requiring endorsement by the United States of America.

B. LIABILITY INSURANCE

At a minimum, the following liability coverage's are to be maintained, all of which are to be written on an occurrence basis only. The Concession Contractor may attain the limits specified below by means of supplementing the respective coverage(s) with excess or excess "umbrella" liability.

1. Commercial General Liability

- a. Use declarations similar to the following bulleted examples to indicate the coverage required.
 - Bodily injury and property damage limit of \$1,000,000.00.
 - Products/completed operations limit of \$1,000,000.00.
 - Personal injury and advertising injury limit of \$1,000,000.00.
 - General aggregate of \$2,000,000.00.
 - Protection and indemnity for watercraft of \$1,000,000.00.
 - Fire damage legal liability "per fire" of \$1,000,000.00.
- b. The liability coverages may not contain the following exclusions or limitations:
 - Athletic or sports participants.
 - Products/completed operations.
 - Personal injury or advertising injury.
 - Contractual liability.
 - Explosion, collapse, and underground property damage.
 - Total pollution.
 - Watercraft limitations affecting the use of watercraft in the course of the Concession Contractor's operations (unless separate watercraft coverage is maintained).
- c. For all lodging facilities and other indoor facilities where there may be a large concentration of people, the pollution exclusion may be amended so

that it does not apply to the smoke, fumes, vapor, or soot from equipment used to heat the building.

- d. If the policy insures more than one location, the general aggregate limit must be amended to apply separately to each location or, at least, separately to the appropriate Reclamation location(s).

2. Automobile Liability

Coverage will be provided for bodily injury or property damage arising out of the ownership, maintenance, or use of any auto. (Where there are no owned autos, coverage applicable to hired and non-owned autos shall be maintained.) Each accident limit will be \$1,000,000.00.

3. Liquor Liability

Coverage will be provided for bodily injury or property damage, including damages for care, loss of services, or loss of support arising out of the selling, serving, or furnishing of any alcoholic beverage.

- Each common cause limit of \$1,000,000.00
- Aggregate limit of \$1,000,000.00.

4. Watercraft Liability (or Protection and Indemnity)

Coverage will be provided for bodily injury or property damage arising out of the use of any watercraft. Each occurrence limit will be \$1,000,000.00

5. Garage Liability

This coverage is not required, but may be used in place of commercial general liability and auto liability coverages for some operations. Coverage will be provided for bodily injury, property damage, personal or advertising injury liability arising out of garage operations (including products/completed operations and contractual liability), as well as bodily injury and property damage arising out of the use of automobiles.

The Concession Contractor should ensure that appropriate coverage exists for:

- Concession Contractor-owned vehicles.
- Concession Contractor-hired vehicles.
- Other vehicles not owned by the Concession Contractor.

6. Excess Liability or Excess Umbrella Liability

This coverage is not required, but may be used to supplement any of the above liability coverage policies to arrive at the required minimum limit of liability. If

maintained, coverage will be provided for bodily injury, property damage, and personal or advertising injury liability in excess of scheduled underlying insurance. In addition, coverage shall be at least as broad as that provided by underlying insurance policies, and the limits of underlying insurance shall be sufficient to prevent any gap between such minimum limits and the attachment point of the coverage afforded under the excess liability or excess "umbrella" liability policy.

7. Care, Custody, and Control – Legal Liability

Coverage will be provided for damage to property in the care, custody, or control of the Concession Contractor. Coverage for any one loss will be \$1,000,000.00

8. Environmental Impairment Liability

Coverage will be provided for bodily injury, personal injury, or property damage arising out of pollutants or contaminants (on site or off site).

- Each occurrence or each claim limit of \$1,000,000.00
- Aggregate limit of \$2,000,000.00

9. Special Provisions for Use of Aggregate Policies

At such time as the aggregate limit of any required policy is (or if it appears that it will be) reduced or exhausted, the Concession Contractor is required to reinstate such limit or purchase additional coverage limits.

10. Self-Insured Exceptions

Self-insured exceptions on any of the above described liability insurance policies (other than excess "umbrella" liability, if maintained) may not exceed \$100,000.

11. Workers Compensation and Employers' Liability

Coverage will comply with the statutory requirements of the State of California.

C. CONSTRUCTION PROJECT INSURANCE

Concession Contractors entering into contracts with outside contractors for various construction projects, including major renovation projects, capital improvement projects, and additions or new buildings or facilities will be responsible to ensure that all contractors retained for such work maintain an insurance program that adequately covers the construction project.

The insurance maintained by the construction and construction-related contractors shall comply with the insurance requirements stated herein (for commercial general liability, automobile liability, workers' compensation, and, if professional services are involved, professional liability). Where appropriate, the interests of the Concession Contractor and the United States shall be covered in the same fashion as required in the commercial operator insurance requirements. The amounts or limits of the required coverages shall be determined in consultation with Reclamation, taking into consideration the scope and size of the project.

D. INSURANCE COMPANY MINIMUM STANDARDS

All insurance companies providing the above described insurance coverages must meet the minimum standards set forth below:

1. All insurers for all coverage's must be rated no lower than A- by the most recent edition of A.M. Best's Key Rating Guide, Property-Casualty edition (Best's).
2. All insurers for all coverage's must have a Best's financial size category of at least VIII according to the most recent edition of Best's.
3. All insurers must be admitted or licensed in the State in which the Concession Contractor is domiciled.

E. CERTIFICATES OF INSURANCE

All certificates of insurance required by this Interim Concession Contract shall be completed in sufficient detail to allow easy identification of the coverage's limits and coverage amendments that are described above. In addition, the insurance companies must be accurately listed along with their "Best Identification Number." The name, address, and telephone number of the issuing insurance agent or broker must be clearly shown on the certificate of insurance.

Because of the space limitations of most standard certificates of insurance, it is expected that an addendum will be attached to the appropriate certificate(s) to provide the space needed to show the required information.

In addition to providing certificates of insurance, the Concession Contractor, upon written request of Reclamation, shall provide Reclamation with a complete copy of any of the insurance policies (or endorsements thereto) required herein to be maintained by the Concession Contractor.

F. ADDITIONAL NAMED INSURED

All insurance policies carried by the Concession Contractor will identify Reclamation as an "Additional Named Insured." The insurance company will be directed to notify Reclamation when changes to the policy occur, including cancellations.

G. STATUTORY LIMITS

In the event that a statutorily required limit exceeds a limit required herein, the higher statutorily required limit shall be considered the minimum to be maintained.

EXHIBIT J

ANNUAL FINANCIAL REPORT

CONCESSION CONTRACTOR ANNUAL FINANCIAL REPORT GENERAL INSTRUCTIONS

This Annual Financial Report (AFR) instruction booklet was prepared by Reclamation to help the preparers of the AFR complete the enclosed schedules. For each schedule, a corresponding page is attached that explains (by line item) the information that needs to be provided in the schedule. Many of the required schedules are similar to statements frequently prepared as part of GAAP financial statements, however, please note that some of the AFR Schedules require more detail. For example, Schedules F and G require detailed information for the revenues and expenses based on the type of activity. If the Concession Contractor's financial statements prepared in compliance with GAAP also use a similar categorization for required information, such statements may be submitted in lieu of the AFR Schedules. An income-tax basis of accounting following Statement of Auditing Standards (SAS) No. 62, entitled "Special Reports", may be substituted for a GAAP based system with prior approval by Reclamation.

If the Concession Contractor has operations conducted by the same entity that are not related to the Concession Contract, or if multiple Concession Contracts are being operated by the same entity, then the Concession Contractor must submit complete financial statements for the entity that present the financial condition of the Concession Contractor, PLUS the required set of AFR Schedules for each Concession Contract, PLUS such worksheets and schedules as are necessary to document the reasonableness of the allocation of any fixed overhead, officer salaries or similar items.

A. WHO MUST FILE

All Concession Contractors must file a Concession Contractor Annual Financial Report corresponding to each year of operation. Concession Contractors operating in more than one area under the same contract shall prepare a separate report for each area in which the operations are located.

B. WHEN AND WHERE TO FILE

Concession Contractors must file an AFR within the time period specified in the Main body of the Concession Contract. Concession Contractors shall submit one signed original and one copy to the Contracting Officer administering the area. Failure to timely submit the complete and accurate Schedules shall be considered a significant default of this Concession Contract. In the event that the Concession Contractor determines that a significant possibility exists that a previously submitted AFR schedule contains a material error, then the Concession Contractor must notify Reclamation within 30 calendar days. In the event that the Concession Contractor is in default with its vendors, or has been threatened with a lawsuit, or has been sued, Concession Contractor must notify the Contracting Officer within 5 business days.

C. WHERE TO GET REPORT FORMAT

Concession Contractors may obtain the Concession Contractor Annual Financial Report format from the Contracting Officer or base the reports on the format found in this Exhibit J.

D. ROUNDING

All entries should be rounded to the nearest dollar and \$0.50 should be rounded to the next highest dollar.

E. REQUIREMENT FOR AUDIT AND REVIEW

All supplemental schedules must be fully completed and submitted by the Concession Contractor. If a Concession Contractor's annual Gross Revenues equal or exceed \$250,000, the Primary Schedules (Schedules A through F, I, and P of the Concession Contractor Annual Financial Report, below) must be reviewed by an independent CPA in accordance with all applicable standards recognized by the American Institute of Certified Public Accountants. If annual Gross Revenues equal or exceed \$1,000,000, the Primary Schedules must be audited by an independent CPA in accordance with the same standards mentioned above.

If the Concession Contractor's Gross Revenues are less than \$250,000, the Concession Contractor is required to complete only Schedules A, B, C, D, E, F, G, H, I, J, K, N, O, P, Q, R, and S. In all events, the AFR Schedules submitted by the principal executive officer and the principal financial officer must include certifications that:

- The signing officers have reviewed the report
- The report does not contain any material untrue statements or material omission or be considered misleading
- The financial statements and related information fairly present the financial condition and the results in all material respects
- The signing officers are responsible for internal controls and have evaluated these internal controls within the previous year (within the previous ninety days for entities with more than \$10,000,000 in Gross Revenues) and have reported on their findings
- A list of all deficiencies in the internal controls and information on any fraud that involves employees who are involved with internal activities
- Any significant changes in internal controls or related factors that could have a negative impact on the internal controls



UNITED STATES DEPARTMENT OF THE INTERIOR
BUREAU OF RECLAMATION

Bureau of Reclamation
Use Only
Date Received: _____

CONCESSION CONTRACTOR ANNUAL FINANCIAL REPORT

Concession

Contractor: _____

Area: _____

(Contract or Permit No.)

(Effective Date)

(Expiration Date)

☐ Corporation

☐ Limited Liability Corporation

☐ Partnership

☐ Sole Proprietorship

Primary and Supplemental Schedules

Schedule A	-	Statement of Income
Schedule B	-	Balance Sheet
Schedule C	-	Depreciable Fixed Assets
Schedule D	-	Statement of Cash Flows
Schedule E	-	Notes to the Financial Statements
Schedule F	-	Details of Gross Revenues
Schedule G	-	Departmental Income and Expenses
Schedule G1	-	Departmental Income and Expenses (Continuation Sheet)
Schedule H	-	Indirect Operating Expenses
Schedule I	-	Computation of Government Fees
Schedule J	-	Information on Corporate Owners, Officers, and Partners
Schedule K	-	Supporting Schedule
Schedule L	-	Additions to and Disposals of Fixed Assets
Schedule N	-	Reserve Account Annual Reconciliation
Schedule O	-	Reserve Account Expenditures
Schedule P	-	Operational and Miscellaneous Financial Statistics
Schedule P1	-	Operational and Miscellaneous Financial Statistics (continuation sheet)
Schedule Q	-	Supplemental Surcharge Report
Schedule R	-	Supplemental Surcharge Annual Reconciliation Report
Schedule S	-	Supplemental Surcharge Account Expenditures Report



CONCESSION CONTRACTOR'S CERTIFICATION

I certify that this report (including accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct, and complete report.

(Concession Contractor's Signature)

(Title)

(Date)

(Mailing Address)

(Telephone number)

(E-Mail Address)

(FAX number)

SCHEDULE A – STATEMENT OF INCOME

- Line 1. Enter the amount shown on Schedule G, Column A, Line 2.
Line 2. Enter the amount shown on Schedule G, Column A, Line 3.
Line 3. Subtract Line 2 from Line 1 and enter the amount.
Line 4. Enter the amount shown on Schedule G, Column A, Line 8.
Line 5. Subtract Line 4 from Line 3 and enter the amount.
Line 6. Enter the amount shown on Schedule G, Column A, Line 27.
Line 7. Subtract Line 6 from Line 5 and enter the amount.
Line 8. Enter the amount shown on Schedule H, Line 10.
Line 9. Enter the amount shown on Schedule H, Line 32.
Line 10. Enter the amount shown on Schedule I, Line 31.
Line 11. Add Lines 8 through 10.
Line 12. Subtract Line 11 from Line 7 and enter the amount.
Line 13. Enter the amount paid or accrued for the rental of facilities. This category will include mostly rental of facilities outside the area boundary. It will exclude the cost to rent equipment, which should be included in the amount entered on Line 6.
Line 14. Self-Explanatory.
Line 15. Self-Explanatory.
Line 16. Self-Explanatory.
Line 17. Enter the amount shown on Schedule C, Column G, Line 6.
Line 18. Enter the total year's amortization charge for all classes of intangible assets.
Line 19. Enter the description of other fixed expenses and amounts for these fixed expenses not shown elsewhere.
Line 20. Enter the description of other fixed expenses and amounts for these fixed expenses not shown elsewhere.
Line 21. Add Lines 13 through 20 and enter the amount.
Line 22. Subtract Line 21 from Line 12 and enter the amount.
Line 23. Enter the total amount of all interest and dividend revenue accrued and earned during the year.
Line 24. Enter the total amount of all gains and losses resulting from the sale of assets.
Line 25. Enter the total amount of all compensation received from subconcession Contractors.
Line 26. Enter the description and income from sources not shown elsewhere.
Line 27. Add Lines 23 through 26 and enter the amount.
Line 28. Subtract Line 27 from Line 22 and enter the amount.
Line 29. Self-Explanatory.
Line 30. Self-Explanatory.
Line 31. Add Lines 29 and 30 and enter the amount.
Line 32. Subtract Line 31 from Line 28 and enter the amount.

Concession Contractor**Year Ending:****Statement of Income****SCHEDULE A**

	This Year	Last Year
Departmental Income		
1. Gross Revenues (Schedule G, Column A, Line 2)		
2. Returns and Allowances (Schedule G, Column A, Line 3)		
3. Net Sales (Schedule G, Column A, Line 4)		
4. Cost of Sales (Schedule G, Column A, Line 8)		
5. Gross Profit (Schedule G, Column A, Line 9)		
6. Total Direct Expenses (Schedule G, Column A, Line 27)		
7. Departmental Income (Loss) (Schedule G, Column A, Line 28)		
Indirect Operating Expenses		
8. Undistributed Departmental Expenses (Schedule H, Line 10)		
9. General and Administrative Expenses (Schedule H, Line 32)		
10. Franchise Fees (Schedule I, Line 31)		
11. Total Indirect Operating Expenses		
12. Total Income (Loss) from Operations Before Fixed Expenses		
Fixed Expenses		
13. Rent		
14. Property Taxes		
15. Business/Liability/Property Insurance		
16. Interest Expense		
17. Depreciation (Schedule C, Column G, Line 6)		
18. Amortization		
19. Other (Identify)*		
20. Other (Identify)*		
21. TOTAL FIXED EXPENSES		
22. INCOME (LOSS) BEFORE INCOME TAXES AND OTHER INCOME OR EXPENSES		
Other Income (Expenses)		
23. Interest and Dividend Income		
24. Gain (Loss) on Sale of Property		
25. Commissions/Fees/Compensation from SubConcession Contractors (Schedule I, Line 24)		
26. Other (Identify)*		
27. TOTAL OTHER INCOME (EXPENSES)		
28. INCOME (LOSS) BEFORE INCOME TAXES		
Income Taxes		
29. Federal		
30. State and Local		
31. TOTAL INCOME TAXES		
32. NET INCOME (LOSS)		

* All "Other" items over \$10,000 should be identified on Schedule K (Supporting Schedule).

SCHEDULE B – BALANCE SHEET

- Line 1. Self-Explanatory.
- Line 2. Self-Explanatory.
- Line 3. Self-Explanatory.
- Line 4. Self-Explanatory.
- Line 5. Enter the amounts receivable from shareholders, officers, and related entities. This amount must be fully explained in Schedule E, Notes to the Financial Statements.
- Line 6. Self-Explanatory.
- Line 7. Self-Explanatory.
- Line 8. Enter the description and total amount of other current assets not shown elsewhere.
- Line 9. Add Lines 1 through 8 and enter the amount.
- Line 10. Enter the amount shown on Schedule C, Column G, Line 4, if Schedule C is submitted.
- Line 11. Enter the amount shown on Schedule C, Column G, Line 8, if Schedule C is submitted.
- Line 12. Subtract Line 11 from Line 10 and enter the amount.
- Line 13. Self-Explanatory.
- Line 14. Self-Explanatory.
- Line 15. Add Lines 12 through 14 and enter the amount.
- Line 16. Self-Explanatory. Should equal Schedule N, Line 13.
- Line 17. Enter the description and amount of other assets not shown elsewhere.
- Line 18. Add Lines 16 and 17 and enter the amount.
- Line 19. Add Lines 9, 15, and 18 and enter the amount.
- Line 20. Enter the amounts payable from shareholders, officers, and related entities. This amount must be fully explained in Schedule E, Notes to the Financial Statements.
- Lines 21-25 Self-Explanatory.
- Line 26. Enter amounts such as advance deposits for services not yet rendered (e.g., river trips and lodging).
- Line 27. Enter the description and amounts for other current liabilities not shown elsewhere.
- Line 28. Add Lines 20 through 27 and enter the amount.
- Line 29. Self-Explanatory.
- Line 30. Enter the description and amounts for all other long-term liabilities not shown elsewhere.
- Line 31. Add Lines 29 and 30 and enter the amount.
- Line 32. Add Lines 28 and 31 and enter the amount.
- Line 33. To be filled out by Sole Proprietorships or Partnerships but **NOT** Corporations.
- Lines 34-37 To be filled out by Corporations but **NOT** Sole Proprietorships or Partnerships.
- Line 38. Sole Proprietorships and Partnerships enter the amount from Line 33. Corporations enter the total of Lines 34, 36, and 37 less Line 35.
- Line 39. Add Lines 32 and 38 and enter amount.

NOTE: LINE 19 MUST EQUAL LINE 39. IF THE ASSETS REPORTED BY THE CONCESSION CONTRACTOR ARE USED FOR BOTH IN-AREA AND OUT-OF-AREA REVENUE, THE ASSETS REPORTED ON THE BALANCE SHEET SHOULD BE PROPORTIONAL TO THE AMOUNT OF SALES GENERATED IN THE AREA. THE BASIS FOR THIS ALLOCATION SHOULD BE EXPLAINED IN SCHEDULE E, "NOTES TO THE FINANCIAL STATEMENTS."

Concession Contractor

Year Ending:

Balance Sheet		SCHEDULE B	
ASSETS		This Year	Last Year
Current Assets			
1.	Cash		
2.	Marketable Securities		
3.	Inventories – Merchandise		
4.	Accounts Receivable		
5.	Notes Receivable – Related Party		
6.	Notes Receivable – Other		
7.	Prepaid Expenses		
8.	Other (Identify)		
9.	TOTAL CURRENT ASSETS		
Fixed Assets			
10.	Depreciable Fixed Assets (Schedule C, Column G, Line 4)		
11.	Less: Accumulated Depreciation (Schedule C, Column G, Line 8)		
12.	Net Depreciable Fixed Assets (Schedule C, Column G, Line 9)		
13.	Construction in Progress		
14.	Interest During Construction		
15.	TOTAL FIXED ASSETS		
Other Assets (Identify)			
16.	Reserve Account (Schedule N, Line 13)		
17.	Other (Identify)		
18.	TOTAL OTHER ASSETS		
19.	TOTAL ASSETS		
LIABILITIES			
Current Liabilities			
20.	Notes Payable – Related Party		
21.	Notes Payable – Other		
22.	Accounts Payable		
23.	Current Maturities on Long-Term Debt		
24.	Government Franchise Fee Payable		
25.	Accrued Liabilities		
26.	Advance Deposits		
27.	Other (Identify)		
28.	TOTAL CURRENT LIABILITIES		
Long-Term Liabilities			
29.	Long-Term Debt, Less Current Maturities		
30.	Other (Identify)		
31.	TOTAL LONG-TERM LIABILITIES		
32.	TOTAL LIABILITIES		
EQUITY			
33.	Partner's or Proprietor's Capital		
34.	Common and Preferred Stock		
35.	Less: Treasury Stock		
36.	Additional Paid – In Capital		
37.	Retained Earnings		
38.	TOTAL EQUITY		
39.	TOTAL LIABILITIES AND EQUITY		

SCHEDULE C – DEPRECIABLE FIXED ASSETS

GENERAL

Columns A and B are to be used only for fixed assets in which Reclamation has granted the Concession Contractor the right to make improvements pursuant to the Concession Facilities Improvement Program (CFIP) pursuant to the concession contract.

The costs of Concession Contractor Improvement are to be entered in Column A and B

If improvements are damaged or destroyed, Reclamation can require that the property be repaired or replaced without regard to the adequacy of insurance coverage. If repair and/or replacement is required, and not completed, the concession contractor will be in breach of this Contract. Any actions necessitated by a Destruction Event shall be reviewed and approved in an expedited manner consistent with the CFIP previously approved or as may be modified in writing and approved by Reclamation. Absent written approval from Reclamation prior to the expenditure of insurance proceeds, insurance proceeds must be utilized to restore the Concession area to its state before the Destruction Event.

In Columns A or B, enter the Concession Contractor's capital costs of all alterations, additions, and improvements approved pursuant to the CFIP. The CFIP does not include routine repairs and maintenance. The Concession Contractor should expense routine repairs and maintenance.

Columns D, E, and F relate to personal property assets such as transportation, furniture, movable fixtures, equipment, and other personal property in which the Concession Contractor intends to use in the Concession area or at other locations. The completion of Columns D-F are optional.

Concession Contractors showing amounts on lines 2, 3, and 7 must complete Schedule L, "Additions to and Disposals of Fixed Assets," giving details of the acquisition or disposal of assets.

- Line 1. Enter in the appropriate columns the fixed asset balances at the beginning of the year. The amounts entered must agree with the amounts on Line 4, ending balance on the previous year's report. If the amounts do not agree, attach an explanation.
- Line 2. Enter in the appropriate columns additions to fixed assets during the current year.
- Line 3. Enter in the appropriate columns disposals of fixed assets during the current year.
- Line 4. Subtract Line 3 from the sum of Lines 1 and 2 and enter the amount.
- Line 5. Enter in the appropriate columns the accumulated depreciation balances at the beginning of the year. The amounts entered must agree with the amounts on Line 8, ending balance on the previous year's report. If the amounts do not agree, attach an explanation.
- Line 6. Enter in the appropriate columns the depreciation of fixed assets during the current year.
- Line 7. Enter in the appropriate columns the accumulated depreciation of fixed assets disposed of during the current year.
- Line 8. Subtract Line 7 from the sum of Lines 5 and 6 and enter the amount.
- Line 9. Subtract Line 8 from Line 4 and enter the amount.

Concession Contractor

Year Ending:

Schedule C

Depreciable Fixed Assets

	Approved Improvements to Real Property		Other Assets			
	Infrastructure Improvements	Facilities Improvements	Other Improvements	Transportation Equipment	Furniture, Fixtures, & Equipment	Other
	A	B	C	D	E	F
Cost						G
1. Prior Year Balance						
*2. Additions this Year						
*3. Disposals this Year						
4. Ending Balance (Carry Column G to Schedule B, Line 10)						
Accumulated Depreciation						
5. Prior Year Balance						
6. Depreciation this Year						
*7. Accumulated Depreciation on Assets Disposed this Year						
8. Ending Balance (Carry Column G to Schedule B, Line 11)						
9. Net Depreciable Fixed Assets, End of Year (Carry Column G to Schedule B, Line 12)						

* If any entries are made on Lines 2, 3, or 7, complete Schedule L

SCHEDULE D – STATEMENT OF CASH FLOWS

- Line 1. Enter the amount of cash received from customers.
- Line 2. Enter the amount of cash paid for merchandise.
- Line 3. Enter the amount of cash paid for wages and other operating expenses.
- Line 4. Enter the amount of cash paid for interest.
- Line 5. Enter the amount of cash paid for taxes.
- Line 6. Enter the amount of cash paid to the Bureau of Reclamation.
- Line 7. Add Lines 1 through 6.
- Line 8. Enter the amount paid to acquire fixed assets.
- Line 9. Enter the amount of money received from the sale of assets.
- Line 10. Enter the amount of money received from the sale of land.
- Line 11. Enter the description and amounts for other investing activities not shown elsewhere.
- Line 12. Add Lines 8 through 11.
- Line 13. Enter the amount of the increase or decrease in intercompany receivables.
- Line 14. Enter the amount of cash received from the issuance of stock.
- Line 15. Enter the amount of cash paid to retire outstanding bonds.
- Line 16. Enter the amount of the dividends paid to the shareholders.
- Line 17. Enter the description and amounts for other financing activities not shown elsewhere.
- Line 18. Add Lines 13 through 17.
- Line 19. Add Lines 7, 12, and 18.
- Line 20. Enter the amount shown on Schedule B, 2nd Column, Line 1
- Line 21. Add Lines 19 and 20. The sum should equal the amount shown on Schedule B, 1st Column, Line 1
- Line 22. Enter the amount shown on Schedule A, Line 32.
- Line 23. Enter the amount shown on Schedule C, Column G, Line 6.
- Line 24. Enter the amount shown on Schedule A, Line 18.
- Line 25. Enter the amount of provision for losses on accounts receivable.
- Line 26. Enter the amount shown on Schedule A, Line 24.
- Line 27. Enter the amount of the increase or decrease in the inventory.
- Line 28. Enter the amount of the increase or decrease in the accounts receivable.
- Line 29. Enter the amount of the increase or decrease in the other assets.
- Line 30. Enter the amount of the increase or decrease in the prepaid expenses.
- Line 31. Enter the amount of the increase or decrease in the accounts payable.
- Line 32. Enter the amount of the increase or decrease in the franchise fee payable.
- Line 33. Enter the amount of the increase or decrease in the accrued liabilities.
- Line 34. Enter the amount of the increase or decrease in the advance deposits.
- Line 35. Enter the amount of the increase or decrease in the other liabilities.
- Line 36. Enter the amount of the increase or decrease in the division equity.
- Line 37. Sum lines 23 through 36 and add or subtract the difference from Line 22.

Concession Contractor	Year Ending:
Statement of Cash Flows – Direct Method	
SCHEDULE D	
Cash Flows From Operating Activities	
1.	Cash received from customers.....
2.	Cash paid for merchandise.....
3.	Cash paid for wages and other operating expenses.....
4.	Cash paid for interest.....
5.	Cash paid for taxes.....
6.	Cash paid to Bureau of Reclamation.....
7.	Net Cash Flows Provided (Used) by Operating Activities.....
Cash Flow From Investing Activities	
8.	Purchase of fixed assets.....
9.	Purchase from sale of equipment.....
10.	Purchase from sale of land.....
11.	Other.....
12.	Net Cash Flow Provided (Used) by Investing Activities.....
Cash Flow From Financing Activities	
13.	Net increase or decrease in intercompany receivable account.....
14.	Cash received from issuing stock.....
15.	Cash paid to retire bonds.....
16.	Cash paid for dividends.....
17.	Other.....
18.	Net Cash Flows Provided (Used) by Financing Activities.....
19.	NET INCREASE (DECREASE) IN CASH
20.	CASH AT THE BEGINNING OF YEAR (Schedule B, 2nd. Column, Line 1).....
21.	CASH AT END OF YEAR (Schedule B, 1st Column, Line 1).....
Reconciliation of Net Income to Net Cash Provided by Operations	
22.	Net Income (Schedule A, Line 32).....
Adjustments to reconcile net income to net cash provided by operating activities	
23.	Depreciation expense (Schedule C, Column G, Line 6).....
24.	Amortization expense (Schedule A, Line 18).....
25.	Provision for losses on accounts receivable.....
26.	Gain or loss on sale of fixed assets (Schedule A, Line 24).....
27.	(Increase) Decrease in inventories.....
28.	(Increase) Decrease in accounts receivable.....
29.	(Increase) Decrease in other assets.....
30.	(Increase) Decrease in prepaid expenses.....
31.	(Increase) Decrease in accounts payable.....
32.	(Increase) Decrease in franchise fee payable.....
33.	(Increase) Decrease in accrued liabilities.....
34.	(Increase) Decrease in advance deposits.....
35.	(Increase) Decrease in other liabilities.....
36.	(Increase) Decrease in division equity.....
37.	Net Cash Provided by Operating Activities.....

* All "Other" items over \$10,000 should be identified on Schedule K (Supporting Schedule).

SCHEDULE E – NOTES TO THE FINANCIAL STATEMENTS

There should be included in the notes a description of all significant accounting policies followed by the reporting entity. Commonly required disclosures include, but are not limited to, policies relating to:

- A. Accounting Method
- B. Depreciation Method
- C. Amortization of Intangibles
- D. Inventory Pricing
- E. Pension, Profit Sharing, and Stock Option Plans
- F. Computation of Net Income per Share
- G. Amortization of the Cost in Excess of Net Assets of Business Acquired
- H. Accounting for Income Taxes

The following are typical items and those items specific to concessions operating on the Federal estate with respect to which all significant facts should be disclosed and characterized through such notes:

- A. Long-Term Debt Agreements (including interest rate and payment term)
- B. Leases
- C. Contingent Liabilities
- D. Pending Lawsuits
- E. Pension and Profit Sharing Plans
- F. Income Taxes
- G. Changes in Accounting Methods
- H. Long-Term Contracts
- I. Extraordinary Items of Income or Expenses
- J. Related Party Transactions, including loan agreements and inter-company charges (such as management fees and corporate overhead expenses)
- K. Consulting agreements and contract services
- L. Concession Contractor assets used to provide the services authorized in the concession contract that are also used by the Concession Contractor for activities not related to the concession
- M. Allocation to the concession of revenues, expenses, and net income generated by the assets identified under the previous item (item L.)

Concession Contractor

Year Ending:

Notes to the Financial Statements

SCHEDULE E

SCHEDULE F – DETAILS OF GROSS REVENUES

Enter on the appropriate lines the gross revenues from each of the services listed. Enter subtotal by department, as indicated. Amounts entered in the "This Year Departmental Total" column must be forwarded to Schedule G. Total gross revenue amounts reported on Schedules A, F, and G must be the same. The Schedule G totals from the prior year will be used to complete the prior year column for Schedule F. If the Contractor determines that prior year information was incorrect, an explanation of the correction must be attached.

Concession Contractor

Year Ending:

Details of Gross Revenues		SCHEDULE F		
	This Year Departmental Total 20__	Percent of all Revenues for 20__	Last Year Departmental Total 20__	Percent of all Revenues for 20__
LODGING Sch G Col ____				
1. Hotel and Motel	_____	_____	_____	_____
2. Cabins and Cottages	_____	_____	_____	_____
3. Tent Cabins	_____	_____	_____	_____
4. Backcountry	_____	_____	_____	_____
EMPLOYEE MEALS and LODGING Sch G Col ____				
5. Employee Lodging	_____	_____	_____	_____
6. Employee Food	_____	_____	_____	_____
FOOD Sch G Col ____				
7. Restaurant (Full Service)	_____	_____	_____	_____
8. Cafeteria	_____	_____	_____	_____
9. Snack Bar and Fast Food	_____	_____	_____	_____
10. Alcoholic Beverage Bar	_____	_____	_____	_____
SOUVENIRS Sch G Col ____				
11. Gifts, Curios	_____	_____	_____	_____
12. Genuine Authorized Native Handcraft	_____	_____	_____	_____
GENERAL MERCHANDISE Sch G Col ____				
13. Grocery	_____	_____	_____	_____
14. Package Liquor	_____	_____	_____	_____
15. Photographic	_____	_____	_____	_____
16. Other (Identity)*	_____	_____	_____	_____
CAMPGROUNDS Sch G Col ____				
17. Tents	_____	_____	_____	_____
18. RV Camping (without hook-ups)	_____	_____	_____	_____
19. RV Camping (with hook-ups)	_____	_____	_____	_____
20. RV Park (All other RV revenues excluding camping)	_____	_____	_____	_____
AUTO SERVICE Sch G Col ____				
21. Fuel and Oil	_____	_____	_____	_____
22. Parts, Service and Other	_____	_____	_____	_____
MARINA Sch G Col ____				
23. Slips and Mooring	_____	_____	_____	_____
24. Houseboat Rental	_____	_____	_____	_____
25. Boat and Motor Rental	_____	_____	_____	_____
26. Fuel and Oil	_____	_____	_____	_____
27. Boat and Motor Sales	_____	_____	_____	_____
28. Boat Repair	_____	_____	_____	_____
29. Dry Storage	_____	_____	_____	_____
30. Other (Identity)*	_____	_____	_____	_____
TRANSPORTATION Sch G Col ____				
31. Boat	_____	_____	_____	_____
32. Cruise Ship	_____	_____	_____	_____
33. Vehicle	_____	_____	_____	_____
34. Other (Identity)*	_____	_____	_____	_____
35. Saddle Horse and Livery	_____	_____	_____	_____
36. Float Trip and River runners	_____	_____	_____	_____
ADDITIONAL REVENUE SOURCES Sch G Col ____				
37. Skiing Fees (Cross Country Fees and Lift Tickets)	_____	_____	_____	_____
38. Vending Machine	_____	_____	_____	_____
39. Bathhouse	_____	_____	_____	_____
40. Canoe and Tube Rental	_____	_____	_____	_____
41. Rentals (Auto, Equipment, Other)	_____	_____	_____	_____
42. Hunting Guides	_____	_____	_____	_____
43. Guide and Instructional Service	_____	_____	_____	_____
44. Health Service	_____	_____	_____	_____
45. Golf Sales	_____	_____	_____	_____
46. Catalog Sales	_____	_____	_____	_____
47. Other (Identity)*	_____	_____	_____	_____
48. Other (Identity)*	_____	_____	_____	_____
49. Other (Identity)*	_____	_____	_____	_____
50. TOTAL GROSS REVENUES (Schedule G, Column A, Line 2)	_____	_____	_____	_____

* All "Other" items over \$10,000 should be identified on Schedule K (Supporting Schedule).

SCHEDULE F - A – DETAILS OF GROSS REVENUES

Enter on the appropriate lines the gross revenues from each of the services listed. Enter subtotal by department, as indicated. Classification of amounts entered to be entered in the "Departmental Total" column should be consistent and if any revenues are reclassified, the change in method should be noted.

Total gross revenue amounts reported on Schedules A, F, G and I must be the same. The totals from the same period/prior year (SP/PY) will be used to complete the prior year column for Schedule F. If the Contractor determines that prior year information was incorrect, an explanation of the correction must be attached.

Concession Contractor

Dates: _____ to _____

Details of Gross Revenues

SCHEDULE F

	Current Period Departmental 20__	Percent of all Revenues for 20__	Same Period/ Prior Yr Dept SPPY	Percent of all Revs SPY
LODGING Sch G Col _____				
1. Hotel and Motel	_____	_____	_____	_____
2. Cabins and Cottages	_____	_____	_____	_____
3. Tent Cabins	_____	_____	_____	_____
4. Backcountry	_____	_____	_____	_____
EMPLOYEE MEALS and LODGING Sch G Col _____				
5. Employee Lodging	_____	_____	_____	_____
6. Employee Food	_____	_____	_____	_____
FOOD Sch G Col _____				
7. Restaurant (Full Service)	_____	_____	_____	_____
8. Cafeteria	_____	_____	_____	_____
9. Snack Bar and Fast Food	_____	_____	_____	_____
10. Alcoholic Beverage Bar	_____	_____	_____	_____
SOUVENIRS Sch G Col _____				
11. Gifts, Curios	_____	_____	_____	_____
12. Genuine Authorized Native Handcraft	_____	_____	_____	_____
GENERAL MERCHANDISE Sch G Col _____				
13. Grocery	_____	_____	_____	_____
14. Package Liquor	_____	_____	_____	_____
15. Photographic	_____	_____	_____	_____
16. Other (Identity)*	_____	_____	_____	_____
CAMPGROUNDS Sch G Col _____				
17. Tents	_____	_____	_____	_____
18. RV Camping (without hook-ups)	_____	_____	_____	_____
19. RV Camping (with hook-ups)	_____	_____	_____	_____
20. RV Park (All other RV revenues excluding camping)	_____	_____	_____	_____
AUTO SERVICE Sch G Col _____				
21. Fuel and Oil	_____	_____	_____	_____
22. Parts, Service and Other	_____	_____	_____	_____
MARINA Sch G Col _____				
23. Slips and Mooring	_____	_____	_____	_____
24. Houseboat Rental	_____	_____	_____	_____
25. Boat and Motor Rental	_____	_____	_____	_____
26. Fuel and Oil	_____	_____	_____	_____
27. Boat and Motor Sales	_____	_____	_____	_____
28. Boat Repair	_____	_____	_____	_____
29. Dry Storage	_____	_____	_____	_____
30. Other (Identity)*	_____	_____	_____	_____
TRANSPORTATION Sch G Col _____				
31. Boat	_____	_____	_____	_____
32. Cruise Ship	_____	_____	_____	_____
33. Vehicle	_____	_____	_____	_____
34. Other (Identity)*	_____	_____	_____	_____
35. Saddle Horse and Livery	_____	_____	_____	_____
36. Float Trip and River runners	_____	_____	_____	_____
ADDITIONAL REVENUE SOURCES Sch G Col _____				
37. Skiing Fees (Cross Country Fees and Lift Tickets)	_____	_____	_____	_____
38. Vending Machine	_____	_____	_____	_____
39. Bathhouse	_____	_____	_____	_____
40. Canoe and Tube Rental	_____	_____	_____	_____
41. Rentals (Auto, Equipment, Other)	_____	_____	_____	_____
42. Hunting Guides	_____	_____	_____	_____
43. Guide and Instructional Service	_____	_____	_____	_____
44. Health Service	_____	_____	_____	_____
45. Golf Sales	_____	_____	_____	_____
46. Catalog Sales	_____	_____	_____	_____
47. Other (Identity)*	_____	_____	_____	_____
48. Other (Identity)*	_____	_____	_____	_____
49. Other (Identity)*	_____	_____	_____	_____
50. TOTAL GROSS REVENUES (Schedule G, Column A, Line 2)	_____	_____	_____	_____

* All "Other" items over \$10,000 should be identified on Schedule K (Supporting Schedule).

SCHEDULES G AND G1 – DEPARTMENTAL INCOME AND EXPENSES (AND CONTINUATION SHEETS AS ARE NECESSARY)

GENERAL

The schedule of departmental income provides for the identification and presentation of financial data in a format that isolates and defines the operations of each revenue and cost center and provides a basis for internal and external comparisons.

Concession Contractors providing services at several locations within an area may consolidate the results of the operations by department.

This schedule provides columns for a breakdown of departmental income. The departmental breakdown required is identified on Schedule F. Not all Concession Contracts will contain every type of income contemplated on Schedule F. If revenues and/or expenses for the initial year and each subsequent year are allocable to a department listed on Schedule F, please assign each type of Departmental Income to a column in the order listed on Schedule F. For example, if income for three departments are reportable, then results would be reported in columns B - D with total results reported in column A. If at any time after beginning operations, the Contractor, with the approval of Reclamation, has additional, fewer or different, departments, include the results of discontinued or new operations for the reporting period in the appropriate department, clearly indicate the date that services are added, withdrawn or changed, and add any clarifying notes to allow proper analysis of the financial results as compared to the prior years.

If additional columns are needed, use Schedule G-1 (continuation sheet). Please number the continuation sheets and continue to identify departmental columns in alphabetical order (e.g., E, F, and G).

Column A must reflect the total of all entries on all other columns, including those on the continuation sheets.

- Line 1. Enter the name of the department as identified on Schedule F.
- Line 2. Enter, by department, the total gross revenues accruing to the concession from all sales. The amount entered should be exclusive of sales, excise, or other taxes collected for any taxing authority. If any taxes are included, please indicate.
- Line 3. Self-Explanatory.
- Line 4. Subtract Line 3 from 2 and enter the amount, by department.
- Line 5. Enter, by department, the beginning inventory. The amount entered must agree with amounts on Line 7, ending inventory of the previous year's report. If the amounts do not agree, attach an explanation.
- Line 6. Enter, by department, the cost of all purchases at gross invoice price less discounts plus transportation, storage, and delivery charges.
- Line 7. Enter, by department, the amount of the ending inventory.
- Line 8. Subtract Line 7 from the sum of Lines 5 and 6 and enter the amount, by department.
- Line 9. Subtract Line 8 from Line 4 and enter the difference, by department.
- Line 10. Enter, by department, the amount of direct salary and wage expense applicable to each category.
- Line 11. Enter, by department, the allocated portion of payroll taxes, health and life insurance, pension expenses, and other related expenses.

- Line 12. Enter, by department, the sum of Lines 10 and 11.
- Line 13. Enter, by department, the remuneration paid to authorized agents for business secured, including travel agents' commissions.
- Line 14. Enter, by department, the cost of direct operating supplies.
- Line 15. Enter, by department, the cost of all Federal, State, and local licenses, permits, and fees.
- Line 16. Enter, by department, the cost of reservation and booking activities.
- Line 17. Enter, by department, the cost of laundry and uniforms.
- Line 18. Enter, by department, the cost of china, silver, and glass.
- Line 19. Enter, by department, the cost of equipment rental.
- Line 20. Enter, by department, the cost of contract services.
- Line 21. Enter, by department, the cost of transportation expense (including fuel and oil which includes both vehicles and boats).
- Line 22. Enter, by department, the cost of spoilage.
- Line 23. Enter, by department, the description and cost incurred for direct expenses not shown elsewhere.
- Line 24. Enter, by department, the description and cost incurred for direct expenses not shown elsewhere.
- Line 25. Enter, by department, the description and cost incurred for direct expenses not shown elsewhere.
- Line 26. Add Lines 13 through 25 and enter the amount, by department.
- Line 27. Add Lines 12 and 26 and enter the amount, by department.
- Line 28. Subtract Line 27 from Line 9 enter the amount, by department.

Concession Contractor

Year Ending:

Departmental Income and Expenses

SCHEDULE G

*The Col A total is reported on Sch A on Line indicated		A	B	C	D	E
1.	Department.....	Total All Columns				
2.	GROSS REVENUES (*Sch A, Line 1)					
3.	RETURNS AND ALLOWANCE (*Sch A, Line 2)					
4.	NET SALES (*Sch A, Line 3)					
Cost of Sales						
5.	Inventory, Beginning.....					
6.	Plus Purchases					
7.	Less Ending Inventory.....					
8.	TOTAL COST OF SALES (*Sch A, Line 4)					
9.	GROSS PROFIT (*Sch A, Line 5)					
Direct Expenses						
Direct Labor						
10.	Salaries and Wages					
11.	Payroll Taxes and Benefits.....					
12.	TOTAL DIRECT LABOR					
Other Direct						
13.	Commissions.....					
14.	Operating Supplies.....					
15.	Licenses and Fees					
16.	Reservation Expense					
17.	Laundry and Uniforms					
18.	China, Silver, and Glass.....					
19.	Equipment Rental.....					
20.	Contract Services					
21.	Transportation Expense					
22.	Spoilage					
23.	Other (Identify)*					
24.	Other (Identify)*					
25.	Other (Identify)*					
26.	TOTAL OTHER DIRECT					
27.	TOTAL DIRECT (*Sch A, Line 6)					
28.	Department Income (Loss) (*Sch A, Line 7)					

* All "Other" items over \$10,000 should be identified on Schedule K (Supporting Schedule).

Concession Contractor

Year Ending:

Departmental Income and Expenses (continuation sheet)

SCHEDULE G1

*The Col A total is reported on Sch A on Line indicated		F	G	H	I	J
1.	Department.....					
2.	GROSS REVENUES (*Sch A, Line 1)					
3.	RETURNS AND ALLOWANCE (*Sch A, Line 2)					
4.	NET SALES (Schedule A, Line 3)					
Cost of Sales						
5.	Inventory, Beginning.....					
6.	Plus Purchases					
7.	Less Ending Inventory.....					
8.	TOTAL COST OF SALES (*Sch A, Line 4)					
9.	GROSS PROFIT (*Sch A, Line 5)					
Direct Expenses						
Direct Labor						
10.	Salaries and Wages					
11.	Payroll Taxes and Benefits.....					
12.	TOTAL DIRECT LABOR					
Other Direct						
13.	Commissions.....					
14.	Operating Supplies.....					
15.	Licenses and Fees					
16.	Reservation Expense					
17.	Laundry and Uniforms					
18.	China, Silver, and Glass.....					
19.	Equipment Rental.....					
20.	Contract Services					
21.	Transportation Expense					
22.	Spoilage					
23.	Other (Identify)*					
24.	Other (Identify)*					
25.	Other (Identify)*					
26.	TOTAL OTHER DIRECT					
27.	TOTAL DIRECT (*Sch A, Line 6)					
28.	Department Income (Loss) (*Sch A, Line 7)					

* All "Other" items over \$10,000 should be identified on Schedule K (Supporting Schedule).

SCHEDULE H – INDIRECT OPERATING EXPENSES

UNDISTRIBUTED DEPARTMENTAL EXPENSES

- Line 1. Enter wages and benefits paid to employees conducting repair and maintenance for the concession. These salary and benefit expenses should not include amounts shown in Schedule G, Lines 10 and 11.
- Line 2. Enter total expenditures of material purchases for concession-related repair and maintenance activities.
- Line 3. Enter total expenditures for third-party contract services for concession-related repair and maintenance activities (e.g., window repair, plumbing, electrical).
- Line 4. Enter total expenditures for third-party contract services for non-repair and maintenance related activities (e.g., garbage removal, window washing, security services).
- Line 5. Enter the cost of utilities, such as coal, oil, gas, and other fuels; electricity; water; and sewage.
- Line 6. Enter the cost of security expenses not acquired through a third-party contract service.
- Line 7. Enter description and amount for other undistributed departmental expenses that exceed \$10,000 annually.
- Line 8. Enter description and amount for other undistributed departmental expenses that exceed \$10,000 annually.
- Line 9. Enter the sum of all other undistributed departmental expenses that are less than \$10,000.
- Line 10. Add lines 1 through 9 and enter the amount.

GENERAL AND ADMINISTRATIVE EXPENSES

- Line 11. Enter the amount from Schedule J, Line 21, plus the related payroll taxes.
- Line 12. Enter the amount incurred for administrative and general salaries, other than officers' salaries, and amounts shown on Schedule G, Departmental Income and Expenses, and include related payroll taxes.
- Line 13. Enter the cost of all phases of employee administration, including drug testing.
- Line 14. Enter the cost of all credit card charge and bank charge expense.
- Line 15. Enter the cost of telephones and other communications-related expenditures.
- Line 16. Self-Explanatory.
- Line 17. Self-Explanatory.
- Line 18. Self-Explanatory.
- Line 19. Enter the fees charged by a management organization for management services.
- Line 20. Enter the amount charged to the Concession Contractor by a parent company for services rendered.
- Line 21. Self-Explanatory.
- Line 22. Self-Explanatory.
- Line 23. Self-Explanatory – specific consulting relationships should be described in Schedule E.
- Line 24. Self-Explanatory.
- Line 25. Self-Explanatory.
- Line 26. Self-Explanatory.
- Line 27. Self-Explanatory.
- Line 28. Self-Explanatory.
- Line 29. Enter description and amount for the cost incurred for general and administrative costs not shown elsewhere.
- Line 30. Enter the description and amount for cost incurred for general and administrative costs not shown elsewhere.
- Line 31. Enter the description and amount for cost incurred for general and administrative costs not shown elsewhere.
- Line 32. Add Lines 11 through 31 and enter the amount.

Concession Contractor

Year Ending:

Indirect Operating Expenses

SCHEDULE H

Undistributed Departmental Expenses

1. Concession Facility Repair and Maintenance Labor Expense
2. Concession Facility Repair and Maintenance Material Expense
3. Concession Facility Repair and Maintenance Contract Service Expense
4. Non-facility Repair and Maintenance Contract Services Expense
5. Utilities Expense
6. Security Expense
7. Other (Identify)*
8. Other (Identify)*
9. Miscellaneous Undistributed Departmental Expenses
10. Total Undistributed Departmental Expenses (To Sch A, Line 8)

General and Administrative Expenses

11. Owner's, Officer's, and Partner's Salaries; Payroll Taxes; and Benefits
(From Schedule J, Line 21)
- Other Salaries, Payroll Taxes, and Benefits:
- Office/Manager's Office
- Accounting/Finance
- Human Resources/Personnel
- Information System/Data Processing
- Marketing/Promotion
- Other (Identify)
12. Total Other Salaries, Payroll Taxes, and Benefits
13. Employee Recruitment, Personnel, and Training
14. Credit Card Charges and Bank Charges
15. Telecommunications
16. Advertising and Promotional Expense
17. Contributions
18. Complimentary
19. Management Fees
20. Corporate Overhead
21. Legal and Professional Fees
22. Accounting and Audit Fees
23. Consulting Agreements
24. Bad Debts
25. Office Expense
26. Postage and Freight
27. Travel Expenses
28. Dues and Subscriptions
29. Other (Identify)*
30. Other (Identify)*
31. Other (Identify)*
32. Total General and Administrative Expenses (To Sch A, Line 9)

*All "Other" items over \$10,000 should be identified on Schedule K (Supporting Schedule).

SCHEDULE I – COMPUTATION OF GOVERNMENT FEES

- Line 1. Enter the amount of the flat fee specified in the contract or permit.
- Line 2. Enter the amount from Schedule A, Line 1.
- Line 3-5. Identify and enter the amount of other gross revenues from all other sources listed on Schedule F, Lines 47-49.
- Line 6. Add lines 3 through 5 and enter the amount.
- Line 7. Enter the amounts applicable to authentic United States Indian, Alaskan Native, Native Samoan, and Native Hawaiian Handcraft.
- Line 8. Enter only the amount applicable to the categories provided.
- Line 9. Enter only the amount applicable to the categories provided.
- Line 10. Enter only the amount applicable to the categories provided.
- Line 11. Enter only the amount applicable to the categories provided.
- Line 12. Enter only the amount applicable to the categories provided.
- Line 13. Enter only the amount applicable to the categories provided.
- Line 14. Enter only the amount applicable to the categories provided.
- Line 15. Enter only the amount applicable to the categories provided.
- Line 16. Enter only the amount applicable to the categories provided.
- Line 17. Enter only the amount applicable to the categories provided.
- Line 18. Enter only the amount applicable to the categories provided.
- Line 19. Enter the description and amount for other authorized deductions not shown elsewhere.
- Line 20. Add lines 7 through 19 and enter the amount.
- Line 21. Subtract Line 20 from the sum of Lines 2 and 6 and enter the amount.
- Line 22-24. Enter the percentage rate(s) as stated in the contract or permit. Calculate and enter the appropriate amount.
- Line 25. Add Lines 22 through 24 and enter the amount.
- Line 26-28. Enter the subConcession Contractor's names and amount of commission, fees, or compensation received from the subConcession Contractors shown on Lines 3 through 5.
- Line 29. Add Lines 26 through 28 and enter the amount.
- Line 30. Enter one half (50%) of the amount shown on Line 29.
- Line 31. Add Lines 1, 25, and 30 and enter the amount. This amount should equal the amount shown on Schedule A, Line 10.

Concession Contractor

Year Ending:

Computation of Government Fees

SCHEDULE I

1.	Flat Fee.....	_____
	Percentage Fee	
2.	Gross Revenues (Schedule A, Line 1)	_____
	PLUS: Other - Identify _____	Amount _____
3.	_____	_____
4.	_____	_____
5.	_____	_____
6.	Total Other Gross Revenues	_____
	LESS: Authorized Deductions (if Included in Gross Revenues)	
7.	Native Handcraft	_____
8.	Intracompany Earnings	_____
9.	Optional Services	_____
10.	Charges for Employees' Meals and Lodging.....	_____
11.	Cash Discounts on Purchases	_____
12.	Cash Discounts on Sales	_____
13.	Returned Sales and Allowances	_____
14.	Excise Taxes added to Sales Price.....	_____
15.	Gasoline Taxes	_____
16.	Cost of Fishing Licenses Fees Sold.....	_____
17.	Cost of Postage Stamps Sold	_____
18.	Outside of Reclamation Unit Sales (Included in Gross Revenues)	_____
	Other Authorized Deductions	
19.	_____	_____
20.	Total Authorized Deductions	_____
21.	Total Gross Revenues Subject to Percentage Fee	_____
22.	Fee Structure _____ % of _____ =	_____
23.	_____ % of _____ =	_____
24.	_____ % of _____ =	_____
25.	Total Percentage Fee	_____
	FIFTY PERCENT OF COMMISSIONS/FEES/COMPENSATION FROM SUBCONCESSION CONTRACTORS	
	Name of SubConcession Contractor	Amount
26.	_____	_____
27.	_____	_____
28.	_____	_____
29.	Total Commission/Fees/Compensation From SubConcession Contractors (Schedule A, Line 25)	_____
30.	Fifty Percent of Commission/Fees/Compensation From SubConcession Contractors	_____
31.	Total Flat Fee, Percentage Fee, and SubConcession Contractor Fee (Schedule A, Line 10)	_____

SCHEDULE I - A – COMPUTATION OF GOVERNMENT FEES

- Line 1. Enter the amount of the flat fee specified in the contract or permit.
- Line 2. Enter the amount from Schedule A, Line 1.
- Line 3-5. Identify and enter the amount of other gross revenues from all other sources listed on Schedule F, Lines 47-49.
- Line 6. Add lines 3 through 5 and enter the amount.
- Line 7. Enter the amounts applicable to authentic United States Indian, Alaskan Native, Native Samoan, and Native Hawaiian Handcraft.
- Line 8. Enter only the amount applicable to the categories provided.
- Line 9. Enter only the amount applicable to the categories provided.
- Line 10. Enter only the amount applicable to the categories provided.
- Line 11. Enter only the amount applicable to the categories provided.
- Line 12. Enter only the amount applicable to the categories provided.
- Line 13. Enter only the amount applicable to the categories provided.
- Line 14. Enter only the amount applicable to the categories provided.
- Line 15. Enter only the amount applicable to the categories provided.
- Line 16. Enter only the amount applicable to the categories provided.
- Line 17. Enter only the amount applicable to the categories provided.
- Line 18. Enter only the amount applicable to the categories provided.
- Line 19. Enter the description and amount for other authorized deductions not shown elsewhere.
- Line 20. Add lines 7 through 19 and enter the amount.
- Line 21. Subtract Line 20 from the sum of Lines 2 and 6 and enter the amount.
- Line 22-24. Enter the percentage rate(s) as stated in the contract or permit. Calculate and enter the appropriate amount.
- Line 25. Add Lines 22 through 24 and enter the amount.
- Line 26-28. Most Contracts do NOT allow subConcession Contractors. If allowed, attach the portion of the Contract that defines the rate charged for revenues related to such activities. Enter the subConcession Contractor's names and amount of commission, fees, or compensation received from the subConcession Contractors shown on Lines 3 through 5.
- Line 29. Add Lines 26 through 28 and enter the amount.
- Line 30. Enter one half (50%) of the amount shown on Line 29.
- Line 31. Add Lines 1, 25, and 30 and enter the amount. This amount should equal the amount shown on Schedule A, Line 10.

Concession Contractor

Dates: _____ to _____

Computation of Government Fees

Schedule I - a

1.	Flat Fee	_____
	Percentage Fee	_____
2.	Gross Revenues (Schedule A, Line 1)	_____
	PLUS: Other - Identify	Amount _____
3.	_____
4.	_____
5.	_____
6.	Total Other Gross Revenues	_____
	LESS: Authorized Deductions (if Included in Gross Revenues)	_____
7.	Native Handcraft	_____
8.	Intracompany Earnings	_____
9.	Optional Services	_____
10.	Charges for Employees' Meals and Lodging	_____
11.	Cash Discounts on Purchases	_____
12.	Cash Discounts on Sales	_____
13.	Returned Sales and Allowances	_____
14.	Excise Taxes added to Sales Price	_____
15.	Gasoline Taxes	_____
16.	Cost of Fishing Licenses Fees Sold	_____
17.	Cost of Postage Stamps Sold	_____
18.	Outside of Reclamation Unit Sales (Included in Gross Revenues) ...	_____
	Other Authorized Deductions	_____
19.	_____
20.	Total Authorized Deductions	_____
21.	Total Gross Revenues Subject to Percentage Fee	_____
22.	Fee Structure _____ % of _____ = _____	_____
23.	_____ % of _____ = _____	_____
24.	_____ % of _____ = _____	_____
25.	Total Percentage Fee	_____
	Franchise Fees on COMMISSIONS/FEEES/COMPENSATION FROM SUBCONCESSION CONTRACTORS	
	Name of SubConcession Contractor	Amount Amt X Rate
26.	_____
27.	_____
28.	_____
29.	Total Commission/Fees/Compensation From SubConcession Contractors (Schedule A, Line 25)	_____
30.	Fees on Commission/Fees/Compensation From SubConcession Contractors	_____
31.	Total Flat Fee, Percentage Fee, and SubConcession Contractor Fee (Schedule A, Line 10)	_____